The most EQUAL and EASIE

METHOD

OF RAISING A

SUFFICIENT FUND

To Carry on

A Vigorous War

AGAINST

FRANCE.

LONDON,
Printed for *Randal Taylor*, near *Stationers-Hall*.
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1912:16

LONDON,

Printed for Daniel Taylor, near Stationers-Hall.

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WHen we consider the Wars on every side in which *Europe* is now engaged; the Streams of Blood that are daily spilt; the utter Ruin of Multitudes of Families; the Devastation of whole Provinces by Fire and Sword; and the base Treacheries that are now practised, to reveal Secrets of State, to betray Cities, blow up Magazines, and to act all manner of Hellish Exploits; and all this only to glut the insatiate Ambition of the *French King*: it ought not only to fill us with Horror and Indignation, against the Cause of all these Miseries, but should provoke all good Men to draw their Purses willingly, and wise Men to employ their utmost Care, that the Cause of all these Evils may be removed as soon as may be.

The *English* Nation has all along formerly made so considerable a Figure in the Affairs of *Europe*, holding the Balance, and turning the Scale as it pleased in doubtful Times, especially under *Active Princes*, that we have no reason to doubt of *Success* at this time, if we do but assist his *Majesty* generously and sufficiently, who has already *Delivered* these *Three Kingdoms* from the Danger of *French Bondage*, and who is universally expected by all the *Confederates* to become likewise shortly their *Glorious Deliverer*.

Now in order to this end, I humbly offer to the Consideration of this *Parliament*, whether a small *Excise*, upon some few Commodities, (for there is no need of a *General Excise*) be not the most expedite and easie, the most effectual and surest way of raising such Summs, as are

now moſt convenient to carry on with Succeſs a vigorous War againſt *France*.

It is the moſt eaſie, becauſe the leaſt ſenſible Way of raiſing Monies. The paying great Summs at once will make many a Man to ſtagger, as not being always provided with a Store ſufficient; but the ſmall and inconſiderable Payments, that are made by *Exciſes*, can be no great *Grievance to any Man*; for if his Dealings be ſmall, ſo are his Payments; if great, ſo are his Profits too. Every thing here falls in a juſt proportion to Mens own Capacities, or Abilities; and after all the Trials of the Wit of Man, *Exciſes* have been fixed upon by all our Neighbours, as the Beſt, and the Eaſieſt Way of raiſing Great Summs. And as it is not now and then a Gawdy Day of Getting, that commonly makes Men Rich, but rather a conſtant Courſe of daily Increaſe by ſmall Gains; ſo it may be ſaid of the *Publick Treaſury*, that from ſmall beginnings and contemptible, but general Collections, it uſes to grow unto prodigious Summs; like the Rain that falls, which does by abundance of ſmall Drops uſe to riſe into a mighty Stream. And that an *Exciſe* is the moſt likely and effectual means to raiſe great and extraordinary Summs, or ſuch as are now neceſſary to enable us to cope with *France*, let it be conſider'd what Funds *London* alone is capable of raiſing, when *Amſterdam* with its Precinct (which bears but a ſmall Proportion to *London*, either as to Riches or Extent, or Number of Inhabitants) does hereby eſpecially raiſe for the uſe of the *States-General*, at leaſt ſixteen hundred thouſand pounds *per annum*.

But it is become an *Objection* of no ſmall Weight with ſome, that an *Exciſe* ought above all things to be avoided, becauſe it is ſo eaſie, and ſo tolerable to the Subject. We ſhall (ſay they) never get quit of *Exciſes*, becauſe they are felt ſo little. Nay farther, that the *Exciſes* which have been once laid, have been always continued by *Parliament*.

Indeed

Indeed in a late Reign, when the Crown and the Kingdom were thought to have different Intereſts; when there was reaſon for State-Jealouſies; and the *Parliament* might fear, leſt the Weapons they ſhould provide for the Defence of the Nation might be turned againſt themſelves; there was good reaſon for ſuch Objections. But now that we have a *Prince* of *Heroick Virtue, Magnanimity,* and *Honor*; who can have no ſeparate Intereſt from his People; who has received the greateſt Provocations from *France*; who has been ſo lately our *Deliverer* (under *God*) from the moſt diſmal proſpect of National Calamities; who has already upon great Trials reſiſted with ſcorn all Temptations to Arbitrary Power; and whoſe Wiſdom and Prudence and continual Thoughtfulneſs can never be guilty of ſuch an Error in Politicks, as by any juſt Cauſe to create Jealouſies in his People, at a time when all his Deſigns do aim at no leſs than the *Liberty of Europe.* At ſuch a time as this, and under *ſuch a Prince*, Surmiſes of this kind, are both vain and ungenerous, moſt unworthy and ungrateful.

It hath every where been the Policy and the Practice of the wiſeſt Nations, to contrive the Eaſieſt and leaſt Burdenſom Ways of raiſing Taxes. And ſhall we, when not only *our own Fate* is ſtill in ſome ſuſpence, but the *Dominion* of *Europe* is ſo ſtrenuouſly contended for, by the moſt dangerous and ambitious Prince that ever ſate upon a *Chriſtian Throne*; ſhall we at this time entertain our ſelves with Prepoſterous and Chymerical Notions of I know not what, that may happen God knows when? and neglect fooliſhly our only means of Safety? Was there ever an *Exciſe* yet laid, that did not actually expire with the Period ſet to it by *Parliament?* If *Exciſes* that have been once eſtabliſhed have had the Fortune to be continued, it is much to their *Credit*, and to the *Honor* of thoſe that did firſt eſtabliſh them. For if there had been any *Inconveniences*

veniences to the *Publick* found in the uſe of them, they would of courſe have been ſet aſide, to make way for *leſs Grievous Taxes.* But their *continuance* for *ſome more years* upon repeated Experience of their *convenience* to the *Publick*, does loudly ſpeak in *Praiſe* of them, above ſtrained or imaginary Notions to the contrary.

The ſame neceſſity at preſent lies upon us, as well as our Neigbours, to raiſe greater Summs than ordinary for our common Defence, and to humble *France* in its higheſt Pride. Money muſt be raiſed, or the Nation periſh. But of all the Nations in *Europe*, there is not one more Rich in its proportion, or more plentiful in all things; and yet none ſo free as we from *Exciſes* in general, and conſequently none more capable of bearing them with Eaſe. When once we dare venture to try the Experiment, I ſhall from *that Minute* conclude the *Fall of France* as good as done; and we ſhall ſoon ſee their humbleſt Addreſſes for *Peace*, [when once they ſee us *thus* in *good earneſt* engaged againſt them. Did not an *Exciſe* laid upon a few Commodities by the then *Parliament* contribute more than any thing elſe to the Overthrow of *King Charles the Firſt?* And did not *Holland* by this means above all others preſerve it ſelf againſt the Power of *Spain.* As long as the World laſts, *a Shilling will beat Sixpence; and Silver and Gold will overcome Braſs-Money.*

Since the *Seſſion* of this *Parliament*, there has been Publiſhed a Treatiſe, deſignedly writ againſt *Exciſes*, by an excellent Pen, and a Judicious Head, who fears that by *Exciſes*, our *Liberties* will come to be in danger, and our *Conſtitution* (ſo excellent, that whatſoever is ſaid for its Preſervation deſerves the higheſt Eſteem) *our very Conſtitution* will run the Hazard of being thereby *ſubverted.* But upon the whole, it may be conſider'd, that very great and wiſe Men are ſometimes led by Prejudices as well as others; that in all Ages of the World great Errors and

Neglects

Neglects have been committed, and great Misfortunes have happened to the *Publick*, through fond and often groundleſs Jealouſies of that moſt excellent Bleſſing, *Liberty*; that there was never a Juncture of time wherein any danger of our precious Liberty might be *leſs juſtly ſuſpected*. And eſpecially conſidering that the *Settlement* even of the *Revenue* of the *Crown* is but for a ſhort term, only *four years more*, no Man can doubt, but it will be the Intereſt and Prudence of the *Crown*, not to aſpire at any thing which may give juſt *Jealouſie* to the *Parliament*; and at the expiration of that term, it will be in the power of the *then Parliament* to take what *Precautions* they ſhall judge neceſſary (if theſe ſhall be then found needful) for the *Preſervation* of our *Conſtitution*.

And as to what that worthy Gentleman, ſo exceedingly *prejudiced* againſt *Exciſes* does Object, that the *Liberty* of *Elections* of *Members* to ſerve in *Parliament*, will be in no ſmall danger through the great influence of *Exciſe-Men* in that particular; it is eaſie to make ſuch *Proviſoes* to any *Bill* of *Exciſe*, as ſhall prevent all *Exciſe-Men* from any Ways intermeddling in the point of *Elections*, and to render ſuch perſons liable both to forfeit their places upon any good Evidence of it, and to make them for ever uncapable of any ſuch *Office* for the future.

If ever *Jealouſies* can be ſafely laid aſide, this is the time for it, when we, and almoſt all *Europe* are together fighting for *Liberty*, againſt the *Common Oppreſſor*; and indeed little is like to be done againſt him, unleſs *we* alſo engage with all our might. A happy Iſſue of this *War* with *France* will ſerve to deter *Ambitious Princes* from oppreſſing their Free-born Subjects.

There is another *Objection* againſt an *Exciſe*, which, if true, were of moment; but I believe thoſe, who make it, are wiſer than really to fear what they pretend by it. And it is, that hereby there may be danger of *Diſcontents*

and

and *Murmurings* from the *Common People*, if their *Proviſions* or their *Cloathing* ſhould come to be *Exciſed*, as well as their *Drink*.

To which I anſwer, that *ſuch Taxes* can never poſſibly be more ſeaſonable, nor *leſs Grievous* than at preſent, when *Food* in general bears ſo low and overcheap a price. But if it were much dearer than now it is, there can be no juſt apprehenſion of any ſuch dangers to the Publick upon that Account. For whatever Scruples ſome Perſons of Rank among us may have had in relation to the preſent *Oaths*, or *Settlement now by Law eſtabliſhed*, yet for the *Common People*, and the lower Rank of Men (whoſe *General Voice* is ſaid to be the *Voice of God*, and often in common things, in the plain and natural Intereſt of their Countrey, is more *Infallible* than a *General Council* in things *Speculative*, Metaphyſical, and ſuch as are above the reach of Human Knowledge, or *not plainly Revealed*) I dare boldly averr, that there never yet happened a Juncture of Time, wherein there was leſs danger of Diſturbances from *Them* than there is at preſent. The *People* of *England* in general, were never embark'd in a *Cauſe* they more heartily eſpouſed, than they now do this of the *Preſent Government*. To ſay nothing of the late univerſal Expreſſions of Joy in *London*, that were never known among us before, the late Cuſtom of *Illuminations* in almoſt every Corner, and Alley, as well as the great Streets, upon his *Majeſty's Return* among us, and on his *Birth-Day*; tho perhaps it be a greater and more evident Argument for the *Peoples Loyalty* than can eaſily be thought on, yet I ſhall wave it, and rather take notice, that a *War with France* (the true Intereſt of the Nation) has been eagerly, and for many years paſt Long'd for, and in vain till now, both by the *Parliament* and *People*; and the Univerſal Readineſs of the whole Kingdom to oppoſe the *French* the laſt year, is a a ſtrong and ſufficient Argument of the *Peoples* Diſpoſition

and

and Inclination under any Burthen to ſupport *this Government*. And it was at a time, when by the unfortunate Conduct of our *Fleet*, the *French* hovered ſome Weeks on our Coaſts, and had the pleaſure a little to feed their Vain-glory, and even threatened us with the *Fears* of an *Invaſion* they did not *dare* to make, but had withal the Mortification to find, that the few Friends they had among us (and whom they had ridiculouſly magnified into mighty numbers) had neither the Courage, nor the Strength to give us the leaſt manner of Diſturbance, at the only Critical Time they are like to have this Age. It is objected alſo, that the *Multiplication* of *Exciſes* will likewiſe *multiply Officers*, who are apt to domineer where they come, even ſometimes to the raiſing of *Tumults*; and that by this Encreaſe of *Officers*, Gentlemen will be in danger of being continually diſturbed by them in their own *Houſes*.

To which I Anſwer, that there may be timely Care taken by good *Proviſoes*, to keep the *Officers* within the due Bounds of their Duty; that whatſoever unavoidable Inconvenience does happen, is like to be but for a year or two, in which ſhort time (if we effectually raiſe *Good Summs*) we may reaſonably hope (through God's Bleſſing on a Good Cauſe, and his *Majeſty*'s admirable Conduct) to ſee *France* well humbled, and brought to reaſon. If we neglect to raiſe ſufficient Summs, the War muſt neceſſarily be prolonged, or, which is worſe, *France* left in a condition to give Laws to us all; and perhaps the preſent fair opportunity of humbling *France* may never again be retrieved. If *Exciſe-Men*, as well as *Collectors* of *other Taxes*, have been found to tranſgreſs their Duty, to make *Seizures* very oppreſſive, or ſuch as may cauſe loud Clamours in the Neighbourhood, even to the raiſing *Tumults* or *Riots*, this is no Argument againſt the *Tax* it ſelf, but againſt the Indiſcretion and Folly, or Barbarity of ſome Cockscomb, who has thus abuſed his Truſt, and who de-

ſerves to be ſeverely puniſh'd for his Miſdemeanor. If a *Judge* ſhould happen to be corrupted with *Bribery*, muſt we exclaim againſt the *Law* it ſelf? or if a Miniſter ſhould happen to be guilty of *Symony*, ſhall we preſently cry down the *Order of Prieſthood?* By the ſame Rule nothing in the World, tho never ſo excellently inſtituted, will be able to avoid our Cenſure and Diſlike.

And as to the Moleſtation of Gentlemen in their *Houſes* by *Exciſe-Men*, it is well known, that if the *Exciſe* were, during this War, to be laid upon *Malt*, inſtead of *Beer* and *Ale*, there could be no cauſe of Complaint upon that Account, And it is thought by a good Computation, that an *Exciſe* upon *Malt* would raiſe at leaſt *Double* to what the preſent *Exciſe* now does. And if we were once inclinable to *Exciſes*, there is little doubt, but there might be ways found out (in imitation of our Neighbours abroad, who have long tried the Experiment, and yet find no Cauſe of Complaint, that *Officers* are *troubleſome* to them in their *Houſes*, unleſs indeed they make *Concealments*, and are ſhrewdly ſuſpected to *Cheat* the *State*, in *due Cuſtoms* or *Exciſe*) there might, I ſay, be ways found out to obviate this Objection in other things to be made *Exciſeable*. But if in rigor it ſhould ſo happen that every little Inconvenience cannot poſſibly be altogether avoided, is it not much better to bear gently with ſome ſort of Inconvenience, *during this War with France* (whereon depends the *Fate* of *Europe*) than through our Niceneſs, Folly, or Neglect, to run the hazard of paying ſhortly (together with our Neighbours) what, and how the *French Dragoons* ſhall think fit to order us.

But however *ſuch Objections* as thoſe before-mentioned are commonly and cunningly made againſt *Exciſes*, yet I cannot tell how to think they are the *True Reaſons* of diſliking them. There muſt be other Reaſons, which are not fit to be ſpoken out, and which every Body is not worthy

worthy to know. But this I ſhall ſay, that notwithſtanding the unaccountable, and I fear, invincible *Prejudices* of ſome *Worthy Perſons* among us againſt *Exciſes*, yet by the Obſervation that I can make of the Opinion and Deſire of Gentlemen of Senſe without doors, I do find them almoſt univerſally to favour, and even to ſollicite what I now urge.

As for *Land-Taxes*, perhaps no Nation in the World is ſo uncapable of bearing them long together, eſpecially if they be laid heavily, as the *Engliſh*: None leſs able to pay *Taxes* by the *Lump*, and none more able to pay them in *Driblets*. The *Engliſh* are a People of *Great Souls*, *Magnanimous*, and *Liberal* in their *Expences*. They do commonly fear neither Death, nor Want. The extravagant profuſeneſs of our common *Seamen* (as ſtout as Lyons) upon receiving their *Pay*, is too notorious to be mentioned. And for Gentlemen of Eſtates, there are but few who do not live to the height of what they have, and there are not a few of them, who do live even above their annual Income. It is not with us, as with a more frugal Neighbour Nation, where it is no Diſcredit to live very much below the ordinary Income, nay where it as much diſcredits a Man to equal his Expence to his Fortune, as to be guilty of any profligate Extravagance or Debauchery. Now where a *People in general* is ſo *over-generous*, and thereby apt to run out of themſelves, what muſt we think of their Condition, when *Great Land-Taxes* are added to their Burthen; when *Great Sums* muſt be conſtantly paid by them, tho they come from them worſe than ſo much *Blood*.

Whereas in *Exciſes* there is not only a moſt exact *Equality* in raiſing them (a thing only to be wiſh'd for in the levying *Land-Taxes*) according to Mens own Abilities and Capacities, but the Payment is ſo ſmall at a time, and ſo inſenſible, that no Man's Heart (tho never ſo large)

has need to ake on that Account. He may buy as few Commodities as he pleaſes, and as for Suſtenance, Nature is content with little. If he grows indigent and neceſſitous under *ſuch Taxes*, it is his *own fault*, and he muſt blame *himſelf*, and not the *Taxes*.

Again, if we conſider the vaſt difference between the Summs that may be eaſily raiſed by way of *Exciſe*, and and thoſe ariſing from *Land-Taxes*; as well as the difference between what a Gentleman ſuffers by the latter rather than by the former: we muſt conclude for *Exciſes* againſt *Land-taxes*, unleſs we are exceedingly prejudiced, and even reſolved, that no Reaſon, tho never ſo clear, nor Inſtances, tho never ſo notorious, ſhall ſerve to convince us.

An underſtanding *Brewer* tells me, that a Gentleman, who has *twenty* in *Family*, does uſually pay by the year for the *Beer* of his *Family* but *ſix* or *ſeven pounds per annum Exciſe*. Now we may well ſuppoſe the ſame Gentleman (who has twenty in Family) to have an Eſtate of at leaſt a *thouſand*, or *fifteen hundred pounds* a year, and to pay to the *Land-Tax two hundred* of his *fifteen*. And yet this *Land-Tax*, on the *whole Kingdom* ſhall raiſe but little more than the *Double Exciſe*, which affects but a *part*. Now is not there a very conſiderable difference between the paying *ſix or ſeven pounds*, and *two hundred*, by the ſame perſon, for the raiſing near the ſame Summ. In the one, the *eaſie* and inſenſible *Tax*, it is but a part of the Kingdom that pays. In the other, the *heavier Tax*, every Corner and Foot of Land pays a ſenſible proportion. In the one the *People of England* in general, who do now pay *nothing* towards *Taxes* but for their *Liquors*, muſt make their inſenſible but general Contributions, as they ſhall have occaſion for ſome ſmall matter of the things *Exciſed*; in the other *the Gentleman* or *the Free-Holder*, pays his large, and often moſt unequal proportion, even

for

for *Lands* that he has little or no profit by, or ſuch as he *cannot Lett:* at beſt, he pays very conſiderable Summs; and too too often more than his Circumſtances or his Family can bear. And I cannot imagine, why *the Preſervation of the Freeholders of England*, the *Preſervation* of our *Landed Men*, ſhould be of leſs care to us, than the *other People*, who either *Trade*, or *Work* for their Livelyhood; and who are paid by the Gentry *better Prices or Wages*, in their ſeveral Trades or Employments, than *any other People* perhaps in the World.

Again, if a Gentleman who has twenty in Family, and who pays but ſix or ſeven pounds a year to the *Exciſe upon Beer*, &c. which affects but a part of the Nation, does nevertheleſs contribute a proportion ſufficient to raiſe ſo Great a Summ for the Publick Good, as does that *Exciſe*, being according to eſtimation *twelve hundred thouſand pounds*, or more, this year: what immenſe Summs might then eaſily be raiſed, if *Wearing Apparel*, *Salt*, *Soap*, *Candles*, *Leather*, or the like, (not to mention *Food*) were alſo *Exciſed*, during *this War* with *France*.

Some perſons in diſcourſing of theſe Matters have refined too far, and even inclined to think, that the *Great Inequality* which now prevails in the levying of *Land-Taxes* (ſome paying a proportion double, nay treble to others, either in the ſame, or in different Counties) is a principal Reaſon why the *Houſe* does rather continue to *Tax Land*, than to lay *Exciſes*. They think that the greateſt part of the *Houſe*, conſiſting of Gentlemen, ſent from thoſe Counties which enjoy the *Benefit* of *this Inequality*, do reaſon with themſelves, that if they ſhould *eaſe Land*, and lay their *Taxes* by way of *Exciſe*, they muſt thereby become *Sufferers*, and bear an *Equal Burthen* with the reſt of the Nation, whereas now their *Burthen* is but *light*, in compariſon with others. But as no Man can decently,

or

or ought to think, that the *Wiſdom of the Nation* can be guilty of acting by other Principles, than ſuch as tend rather to the General Good, than to particular Intereſts; ſo I cannot tell how to think, that any number of Gentlemen of ſuch eminent Stations, and Knowledge in the World, can be impoſed upon by ſuch falſe Reaſonings. For it is plainly *againſt the Intereſt of thoſe Counties, who now are eaſieſt under Land Taxes:* for whatever the Gentlemen of Eſtates in the *not Aſſociated Counties* do now pay towards the *Land-Tax*, they would not pay the *eighth*, nay perhaps not the *tenth* part of the ſame Summ, if double the Money that is raiſed upon *Land*, were to be advanced by way of *Exciſe*. It is not one in a Family, the poor Landlord only, that muſt make his Payments to ſuch *Exciſes*, but the *infinite Multitude*, which do now eſcape *Taxes*, and who do, abundance of them, eat and wear as well as the beſt, muſt all come in, and (I doubt not but they will *very willingly at this time*) contribute their *ſmall* and inſenſible, but *numerous Proportions*.

Never was there occaſion, before this, of raiſing ſuch *Great Summs* as are now *abſolutely neceſſary* for our Preſervation; never was *France*, before now, ſuch a Terror to all her Neighbours both by *Land* and *Sea*. And yet notwithſtanding her Pride and Greatneſs, ſhe is become very conſcious from *what Perſon*, and from *what People* her *Fall* is like to come; as has been evidently diſcovered, not only by the Ridiculous and Shameful *Rejoycings* they lately every where made, for the ſuppoſed Death of our *King* at the *Boyne*, but by their ſo carefully and induſtriouſly *avoiding to Fight Us* either by *Sea* or *Land*.

To conclude, it has been with *Money*, prodigious Summs of Money, that the *French* have fought and beaten ſo many Enemies, and have taken ſo many *Towns* and *Countries*; and it muſt be with the *ſame Weapons*, and can be

be with *no other than Money*, that we ſhall be enabled (through God's Bleſſing) to *Overcome the French*.

As for one other Objection (of the Difficulty and Inconveniences in Laying and Collecting *Exciſes*) the long Experiment we have had in Laying and Collecting the *Exciſe* upon Liquors, and the vaſt Summs which it every year brings in to defray the greateſt part of our publick Charges, doth ſufficiently anſwer.

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